

STATE OF HAWAII

Accounting Manual

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Volume I

Part 300: Organization for Financial Administration

Page 310.01

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SECTION 310: GENERAL COMMENTS

The organizational structure for administering the financial affairs of the State directly affects the policies, procedures, and other aspects of the State's accounting system. It is therefore important, for an adequate understanding of the accounting system, to have some degree of knowledge of the various agencies and offices involved in administering the State's finances. It is especially important to be aware of the relationships and interactions between and among such agencies and offices.

At their source, the authorities and responsibilities assigned to the various functional organizations are derived from the Constitution of the State of Hawaii and from laws passed by the Legislature and enacted by the Governor. A brief description of the resulting functional areas is contained in the following Sections of this Part.

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